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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

DELPHI CORPORATION, et al.

Debtors in a Foreign Proceeding.

08 Civ. 4487 (PKC)

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DELPHI CORPORATION, et al.,

Plaintiffs,

v.

ORDER

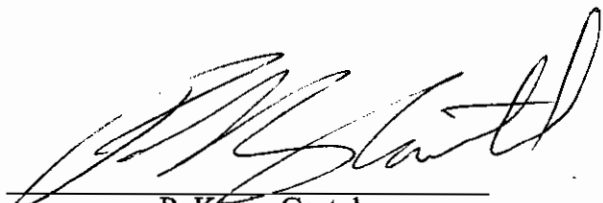
UNITED STATES OF AMERICA  
Defendant.

-----X  
P. KEVIN CASTEL, U.S.D.J.

Presently before me is a motion by the government to withdraw the reference. I conclude that mandatory withdrawal of the reference under 28 U.S.C. § 157(d) is necessary. Among the issues presented are whether CBA ratification payments are FICA-taxable wages and the applicability of Revenue Ruling 2004-109. The case presents substantial and material questions of non-bankruptcy federal statutory construction. The motion to withdraw the reference is GRANTED.

Counsel for the parties are to meet and confer on settlement before September 9, 2008. By September 16, 2008, counsel, after conferring, shall submit a proposed schedule to bring this case to resolution.

SO ORDERED.

  
P. Kevin Castel  
United States District Judge

Dated: New York, New York  
August 8, 2008